

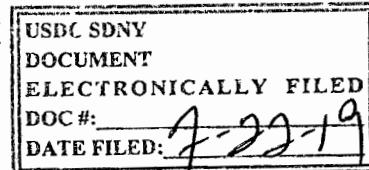
UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK (SKAT) TAX  
REFUND LITIGATION

This document relates to: 18-cv-07824 (LAK)

18-cv-07827 (LAK)  
18-cv-07828 (LAK)  
18-cv-07829 (LAK)  
18-cv-09434 (LAK)  
18-cv-09439 (LAK)  
18-cv-09489 (LAK)  
18-cv-09490 (LAK)  
18-cv-09491 (LAK)  
18-cv-09492 (LAK)  
18-cv-09494 (LAK)  
18-cv-09497 (LAK)  
18-cv-09498 (LAK)  
18-cv-09505 (LAK)  
18-cv-09507 (LAK)  
18-cv-09511 (LAK)  
18-cv-09515 (LAK)  
18-cv-09549 (LAK)  
18-cv-09552 (LAK)  
18-cv-09565 (LAK)  
18-cv-09570 (LAK)  
18-cv-09587 (LAK)  
18-cv-09588 (LAK)  
18-cv-09589 (LAK)  
18-cv-09590 (LAK)  
18-cv-09650 (LAK)  
18-cv-09665 (LAK)  
18-cv-09666 (LAK)  
18-cv-09668 (LAK)  
18-cv-09669 (LAK)  
18-cv-09797 (LAK)  
18-cv-09836 (LAK)  
18-cv-09837 (LAK)  
18-cv-09838 (LAK)  
18-cv-09839 (LAK)  
18-cv-09840 (LAK)



18-MD-2865 (LAK)

ECF Case

18-cv-09841 (LAK)  
18-cv-10028 (LAK)  
18-cv-10030 (LAK)  
18-cv-10031 (LAK)  
18-cv-10032 (LAK)  
18-cv-10035 (LAK)  
18-cv-10036 (LAK)  
18-cv-10039 (LAK)  
18-cv-10049 (LAK)  
18-cv-10060 (LAK)  
18-cv-10061 (LAK)  
18-cv-10062 (LAK)  
18-cv-10063 (LAK)  
18-cv-10064 (LAK)  
18-cv-10065 (LAK)  
18-cv-10066 (LAK)  
18-cv-10067 (LAK)  
18-cv-10069 (LAK)  
18-cv-10070 (LAK)  
18-cv-10071 (LAK)  
18-cv-10073 (LAK)  
18-cv-10074 (LAK)  
18-cv-10076 (LAK)  
18-cv-10077 (LAK)  
18-cv-10080 (LAK)  
18-cv-10082 (LAK)  
18-cv-10083 (LAK)  
18-cv-10086 (LAK)  
18-cv-10088 (LAK)  
18-cv-10090 (LAK)  
18-cv-10091 (LAK)  
18-cv-10092 (LAK)  
18-cv-10093 (LAK)  
18-cv-10094 (LAK)  
18-cv-10095 (LAK)  
18-cv-10096 (LAK)  
18-cv-10098 (LAK)  
18-cv-10099 (LAK)  
18-cv-10100 (LAK)  
18-cv-10118 (LAK)  
18-cv-10119 (LAK)  
18-cv-10122 (LAK)  
18-cv-10123 (LAK)  
18-cv-10124 (LAK)  
18-cv-10125 (LAK)  
18-cv-10126 (LAK)

---

18-cv-10127 (LAK)
18-cv-10129 (LAK)
18-cv-10130 (LAK)
18-cv-10133 (LAK)
18-cv-10134 (LAK)
18-cv-10135 (LAK)
18-cv-10136 (LAK)
18-cv-10137 (LAK)

---

**STIPULATION AND [PROPOSED] ORDER EXTENDING TIME  
TO RESPOND TO THE COMPLAINTS**

**IT IS HEREBY STIPULATED AND AGREED** by and between the undersigned counsel that the time within which Defendants in the above-captioned cases may answer the Complaints is hereby extended up to and including July 29, 2019. This stipulated extension of time is consistent with the proposed schedule set forth in the Letter filed by the Plaintiff with this Court on April 4, 2019 (Dkt. No. 93), which identified the answer deadline for the enumerated Defendants to be 45 days from the Court's ruling on the Order to Show Cause (Dkt. No. 63). The Court ruled on the Order to Show Cause on June 12, 2019 (Pretrial Order No. 8, Dkt. No. 133).

No provision of this Stipulation and Order shall be construed as a waiver of, and Defendants expressly reserve, any and all defenses.

This is the parties' first request for extension of time to answer to the Complaints for the enumerated cases, as the previous request filed with the Court on July 11, 2019 (Proposed Stipulation and Order, Dkt. No. 151) incorrectly stated the date of the extension.

Dated: New York, New York

July 15, 2019

s/ Mark D. Allison

Mark D. Allison  
Zhanna A. Ziering  
CAPLIN & DRYSDALE, CHARTERED  
600 Lexington Ave., 21<sup>st</sup> Floor  
New York, NY 10022  
Tel: (212) 379-6000  
[mallison@capdale.com](mailto:mallison@capdale.com)  
[zziering@capdale.com](mailto:zziering@capdale.com)

*Attorneys for Defendants:*

*Aerovane Logistics LLC Roth 401(K) Plan  
Blackrain Pegasus LLC Solo 401K Plan  
Blue Ocean Equity LLC Retirement Plan &  
Trust  
Bradley Crescenzo  
Cole Enterprises USA Retirement Plan & Trust  
CSCC Capital Pension Plan  
Delgado Fox LLC Solo 401K Plan  
Boston Bradley  
Edgepoint Capital LLC Roth 401(K) Plan  
FiftyEightSixty LLC Solo 401K Plan  
Gyos 23 LLC Solo 401K Plan  
Headsail Manufacturing LLC Roth 401K Plan  
JML Capital LLC 401K Plan  
John LaChance  
Kevin Kenning  
KK Law Firm Retirement Plan Trust  
Matthew Tucci  
Natoli Management Pension Plan  
Nova Fonta Trading LLC 401K Plan  
OneZeroFive LLC Solo 401K Plan  
Pegasus Fox 23 LLC Solo 401K Plan  
Robert Klugman*

s/ Sarah L. Cave *(e-signed with consent)*

Sarah L. Cave  
Marc A. Weinstein  
William R. Maguire  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
[sarah.cave@hugheshubbard.com](mailto:sarah.cave@hugheshubbard.com)  
[marc.weinstein@hugheshubbard.com](mailto:marc.weinstein@hugheshubbard.com)  
[bill.maquire@hugheshubbard.com](mailto:bill.maquire@hugheshubbard.com)

*Attorneys for Plaintiff SKAT*

*The 78 Yorktown Pension Plan  
The Balmoral Management LLC 401K Pension Plan  
The Beach Tree Partners 401K Plan  
The Bella Consultants Pension Plan  
The Blackbird 401K Plan  
The Cambridge Town Line Pension Plan  
The Cardinal Consulting Pension Plan  
The Chambers Property Management, LLC 401K Plan  
The Crow Associates Pension Plan  
The Diamond Scott Capital Pension Plan  
The Dink 14 LLC 401K Plan  
The Egret Associates LLC 401K Plan  
The Everything Clean LLC 401K Plan  
The FWC Capital LLC Pension Plan  
The Green Group Site Pension Plan  
The Hawk Group Pension Plan  
The Heron Advisors Pension Plan  
The Hibiscus Partners LLC 401K Plan  
The Hoboken Advisors LLC 401K Plan  
The Hotel Fromance Pension Plan  
The Jayfran Blue Pension Plan  
The Joanne E. Bradley Solo 401K Plan  
The JT Health Consulting LLC 401K Plan  
The Jump Group LLC 401K Plan  
The Lakeview Advisors 401K Plan*

*The Maple Advisors LLC 401K Plan  
The Mountain Air LLC 401K Plan  
The Mueller Investments Pension Plan  
The Oak Tree One 401K Plan  
The Oaks Group Pension Plan  
The Osprey Associates LLC 401K Plan  
The Patrick Partners Conglomerate Pension Plan  
The Random Holdings 401K Plan  
The RDL Consulting Group LLC Pension Plan  
The Robin Daniel Pension Plan  
The Sandpiper Pension Plan  
The Sea Bright Advisors LLC 40K Plan  
The Shapiro Blue Management LLC 401K Plan  
The Sinclair Pension Plan  
The SKSL LLC Pension Plan  
The Skybax LLC 401K Plan  
The Snow Hill Pension Plan  
The Tag Realty Advisors LLC 401K Plan  
The Throckmorton Advisors 401K Plan  
The Valerius LLC Solo 401K Plan  
The Wave Maven LLC 401K Plan  
The Westridge Ave LLC 401K Plan  
The Zen Training LLC 401(K) Plan  
Todd Bergeron  
Vincent Natoli*

s/ John C. Blessington (e-signed with consent)

John C. Blessington  
 Brendon R. Dillman  
 K&L GATES LLP  
 State Street Financial Center  
 One Lincoln Street  
 Boston, MA 02111  
 Telephone: (617) 261-3100  
john.blessington@klgates.com  
brandon.dillman@klgates.com

*Attorneys for:*

*Alexander Jamie Mitchell III  
 American Investment Group of New York, L.P.  
 Pension Plan  
 David Schulman  
 DW Construction, Inc. Retirement Plan  
 Joan Schulman  
 Kamco Investments, Inc. Pension Plan  
 Kamco LP Profit Sharing Pension Plan  
 Linden Associates Defined Benefit Plan  
 Moira Associates LLC 401 (K) Plan  
 Newsong Fellowship Church 401K Plan  
 Riverside Associates Defined Benefit Plan  
 Stacey Kaminer*

s/ John Hanamirian (e-signed with consent)

John Hanamirian  
 HANAMIRIAN LAW FIRM  
 30 Wall Street  
 New York, NY 10005  
 Telephone: (856) 793-9092  
jmh@hanamirian.com

*Attorney for:*

*Acorn Capital Corporation Employee Profit  
 Sharing Plan  
 Acorn Capital Strategies LLC Employee  
 Pension Profit Sharing Plan & Trust  
 Cambridge Way LLC 401K Profit Sharing Plan  
 Christopher Nowell  
 Gregory Summers  
 Shreepal Shah  
 Tvester LLC Pension Plan*

s/ Mark J. Hyland (e-signed with consent)

Mark J. Hyland  
 Thomas Ross Hooper  
 Shrey Sharma  
 SEWARD & KISSEL LLP  
 One Battery Park Plaza  
 New York, NY 10004  
 Telephone: (202) 737-8833  
hyland@sewkis.com  
hooper@sewkis.com  
sharma@sewkis.com

*Attorneys for:*

*Andrea Tew  
 Autoparts Pension Group Trust  
 Bernard Tew  
 Bluegrass Investment Management, LLC  
 Bluegrass Investment Management, LLC  
 Retirement Plan  
 Bluegrass Retirement Group Trust  
 Casting Pension Group Trust  
 Central Technologies Pension Group Trust  
 Industrial Pension Group Trust  
 Stephanie Tew  
 SV Holdings, LLC Retirement Plan  
 Tew Enterprises, LLC Retirement Plan  
 Tew, LP Retirement Plan  
 Vincent Tew*

6

SO ORDERED

LEWIS A. KAPLAN, USDI.

7/18/19

SO ORDERED:

---

Hon. Lewis A. Kaplan  
United States District Judge

**CERTIFICATE OF SERVICE**

I hereby certify that on July 15, 2019, true and correct copies of the Stipulation and Proposed Order Extending Time to Respond to the Complaints were served by CM/ECF on the attorneys identified below.

Sarah L. Cave  
Marc A. Weinstein  
William R. Maguire  
John T. McGoey  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
[sarah.cave@hugheshubbard.com](mailto:sarah.cave@hugheshubbard.com)  
[marc.weinstein@hugheshubbard.com](mailto:marc.weinstein@hugheshubbard.com)  
[bill.maquire@hugheshubbard.com](mailto:bill.maquire@hugheshubbard.com)  
[john.mcgoey@hugheshubbard.com](mailto:john.mcgoey@hugheshubbard.com)  
*Attorneys for Plaintiff SKAT*

John C. Blessington  
Brendon R. Dillman  
K&L GATES LLP  
State Street Financial Center  
One Lincoln Street  
Boston, MA 02111  
Telephone: (617) 261-3100  
[john.blessington@klgates.com](mailto:john.blessington@klgates.com)  
[brandon.dillman@klgates.com](mailto:brandon.dillman@klgates.com)

*Attorneys for:*  
*Alexander Jamie Mitchell III*  
*American Investment Group of New York, L.P. Pension Plan*  
*David Schulman*  
*DW Construction, Inc. Retirement Plan*  
*Joan Schulman*  
*Kamco Investments, Inc. Pension Plan*  
*Kamco LP Profit Sharing Pension Plan*  
*Linden Associates Defined Benefit Plan*  
*Moira Associates LLC 401 (K) Plan*  
*Newsong Fellowship Church 401K Plan*  
*Riverside Associates Defined Benefit Plan*  
*Stacey Kaminer*

John Hanamirian  
HANAMIRIAN LAW FIRM  
30 Wall Street  
New York, NY 10005  
Telephone: (856) 793-9092  
[jmh@hanamirian.com](mailto:jmh@hanamirian.com)

*Attorney for:*

*Acorn Capital Corporation Employee Profit Sharing Plan  
Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan & Trust  
Cambridge Way LLC 401K Profit Sharing Plan  
Christopher Nowell  
Gregory Summers  
Shreepal Shah  
Tveter LLC Pension Plan*

Sheldon S. Toll  
LAW OFFICE OF SHELDON S. TOLL PLLC  
29580 Northwestern Hwy., Ste. 1000  
Southfield, MI 48034  
Telephone: (248) 797-9111  
[sst@lawtoll.com](mailto:sst@lawtoll.com)

*Attorney for:*

*George Hofmeister  
JSH Farms LLC 401(K) Plan  
KRH Farms LLC 401(K) Plan  
MGH Farms LLC 401(K) Plan  
MSJJ Retirement Group Trust  
SRH Farms LLC 401(K) Plan  
Triton Farms LLC 401(K) Plan*

Mark J. Hyland  
Thomas Ross Hooper  
Shrey Sharma  
SEWARD & KISSEL LLP  
One Battery Park Plaza  
New York, NY 10004  
Telephone: (202) 737-8833  
[hyland@sewkis.com](mailto:hyland@sewkis.com)  
[hooper@sewkis.com](mailto:hooper@sewkis.com)  
[sharma@sewkis.com](mailto:sharma@sewkis.com)

*Attorneys for:*

*Andrea Tew  
Autoparts Pension Group Trust*

*Bernard Tew*

*Bluegrass Investment Management, LLC*

*Bluegrass Investment Management, LLC Retirement Plan*

*Bluegrass Retirement Group Trust*

*Casting Pension Group Trust*

*Central Technologies Pension Group Trust*

*Industrial Pension Group Trust*

*Stephanie Tew*

*SV Holdings, LLC Retirement Plan*

*Tew Enterprises, LLC Retirement Plan*

*Tew, LP Retirement Plan*

*Vincent Tew*

s/ Mark D. Allison

Mark D. Allison

CAPLIN & DRYSDALE, CHARTERED

600 Lexington Ave., 21<sup>st</sup> Floor

New York, NY 10022

(212) 379-6000

mallison@capdale.com